

Article - Education

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§18–19B–01.

- (a) In this subtitle the following words have the meanings indicated.
- (b) “Account holder” means the person who established an investment account on behalf of a qualified designated beneficiary.
- (c) “Board” means the Maryland 529 Board established under § 18–1904 of this title.
- (d) “Broker–Dealer Plan” means the Maryland Broker–Dealer College Investment Plan established under this subtitle.
- (e) “Eligible educational institution” has the meaning stated in § 529(e) of the Internal Revenue Code.
- (f) “Investment account” means an account established by an account holder under this subtitle on behalf of a qualified designated beneficiary for the purpose of applying distributions toward qualified higher education expenses at eligible educational institutions.
- (g) “Qualified designated beneficiary” has the meaning stated in § 529(e) of the Internal Revenue Code.
- (h) “Qualified higher education expenses” has the meaning stated in § 529(e) of the Internal Revenue Code.
- (i) “Qualified State tuition program” has the meaning stated in § 529 of the Internal Revenue Code.

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